



GSA Office of Governmentwide Policy

Customer Guide to Reporting Real Property Inventory Information

Real Property Policy Division (MPR)
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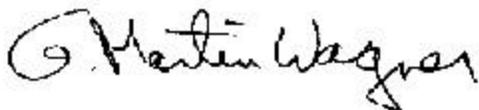
Washington, DC 20405

Foreword

The Office of Governmentwide Policy is pleased to issue this Customer Guide to Reporting Real Property Inventory Information. I think you will find that it contains valuable information that can be used by all real property asset management professionals.

The Office of Governmentwide Policy developed this Guide to provide an easy-to-understand guide that would enable Federal agencies to provide accurate and timely real property inventory information to GSA. In making revisions to these inventory reporting policies, we focused on making improvements that would make the real property inventory program more useful and that would enable Federal agencies to manage their real property inventories more effectively. Most significant of the improvements involved eliminating the use of paper forms in order for all agencies to submit real property inventory data electronically and ensuring that the real property inventory policies are consistent with current Government accounting standards.

I want to recognize David L. Bibb whose Office of Real Property researched and developed this Guide. Under the leadership of Stanley C. Langfeld, the Real Property Policy Division assumed responsibility for the planning and completion of this timely document. McDonald Peoples, Robert D. Harding, Sheldon Greenberg, Carolyn Minor and Jayne Gillespie assisted in this effort under Team Leaders John D. Thomas' and Carol Anadale's guidance.

A handwritten signature in black ink that reads "G. Martin Wagner". The signature is written in a cursive style with a large, stylized initial "G".

G. Martin Wagner
Associate Administrator
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SECTION A: OVERVIEW

1. When and how must our agency submit real property information?

You, a Federal agency, must submit real property information annually as follows:

- (a) On your real property inventory on the last day of each fiscal year.
- (b) Within 45 days after the fiscal year ends, e-mail your agency's real property inventory information to the General Services Administration (GSA) at assetmanagement@gsa.gov or update the Federal Real Property Profile Internet Application at <http://worldwide.gsa.gov>. Federal agencies electing to update on the Federal Real Property Profile Internet Application should also use these instructions as guidance. ([See Part 102-84.55](#))

2. What types of real property must I report for the annual real property Inventory?

You must report for the Annual Real Property Inventory all land, buildings, and other structures and facilities owned by the United States (including wholly owned Federal Government corporations) throughout the world and all real property leased by the United States from private individuals, organizations, and municipal, county, State, and foreign governments. These reports must include all real property that a Federal agency carries on its financial statement and/or in documentation accompanying the financial statement. ([See Part 102-84.40](#), and [Part 102-84.45](#))

3. What are some examples of real property that must be reported?

Some examples of real property that must be reported include:

- (a) Real property installations acquired since the last submission.
- (b) Real property installations leased since the last submission.
- (c) Any real property installation omitted from the last submission.

4. Is information pertaining to leases included in financial statements?

While operating leases are not recognized as assets for balance sheet reporting, summary information concerning operating leases can typically be found in the notes section accompanying the financial statements. However, capital leases are recognized as assets for balance sheet reporting. Summary information concerning assets under capital lease can typically be found in the notes section accompanying the financial statements.

5. What information must our agency submit if there are no changes to our real property inventory from the last fiscal year?

If there are no changes to your real property inventory from the last fiscal year, your agency must send an e-mail to GSA at assetmanagement@gsa.gov stating that there have been no changes to your inventory from last year.

6. Must our agency submit if the only changes are due to capitalized costs?

You must report any changes in capitalized cost associated with installations that are reported on your financial statements. If your agency is submitting due to changes in the capitalized costs, the file must include your entire real property inventory, not just the changed installations.

7. Why are there no longer thresholds identified in the FMR Part 102-84 and the Customer Guide to Reporting Real Property Inventory Information?

In the Statement of Federal Financial Accounting Standards No. 6, the Federal Accounting Standards Advisory Board (FASAB) states that capitalization thresholds should be established by Federal entities rather than centrally by FASAB. Because Federal entities are diverse in size and in uses of property, plant and equipment, entities must consider their own financial and operational conditions in establishing an appropriate capitalization threshold or thresholds. Once established, this threshold(s) should be consistently followed and disclosed in the financial reports.

8. It seems as though there is a lot of real property inventory information for our agency to report. Is there a way of summarizing what information must be provided to GSA?

Yes. If you are reporting real property inventory information for a Government-owned installation or sub-installation, you must report items a through gg under the question that reads "[What information is included in an installation record for Government owned property?](#)"

If you are reporting real property inventory information for a leased installation or sub-installation, you must report items a through v under the questions that reads, "[What information is included in an installation record for Leased property?](#)"

If you are reporting real property inventory information for a Trust installation or sub-installation, you must report items a through p under the question that reads, "[What information is included in an installation record for Trust property?](#)"

SECTION B: INSTALLATION RECORD CONTENTS

1. Does an installation record for Government owned property contain the same information as an installation record for leased or trust property?

No, these three types of installation records contain different information.

2. What information is included in an installation record for Government owned property?

An installation record for Government owned property contains the following elements:

- (a) Property type. Use a "G" to report data on Government-owned installations
- (b) Transaction code. Use "A" to establish a new installation or sub-installation record, "C" to change an existing installation, or "D" to delete an existing installation.
- (c) Agency bureau code. Identify your agency's 4-digit agency bureau code.
- (d) Geographic Location Code (GLC). Provide the property's 9-digit GLC.
- (e) Installation identifier. Provide a seven-place alpha/numeric code assigned by your agency.
- (f) Record Type. Provide the two digit record type for each record type. See [Section C, Record Type](#) for information.
- (g) Latitude and Longitude. Use Degrees, Minutes, Seconds and Direction to indicate the latitude and longitude of the installation's physical address.
- (h) Installation Name. Provide the installation name assigned by your agency.
- (i) Installation Address. Report the installation or sub-installation street address in geo-codable format.
- (j) Zip code and suffix. For installations within the United States, provide the zip code (and, if known, the additional four digit zip code suffix) in which the installation or sub-installation is located. For installations within a United States territory or a foreign country, leave blank.
- (k) Congressional District(s). Provide the two-digit number of the Congressional district(s), up to 10, where the installation or sub-installation is located.

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(l) Fair Value. (Optional) Provide an estimate of the installation's fair value (expressed in thousands of dollars). See [Section C](#), What is Fair value?

(m) Highest and best use. Use one of the codes found in [Section D](#) to identify the installation's highest and best use. See [Section C](#), What is Highest and Best Use?

(n) Excess indicator. Report as excess, by using the letter "E," portions of installations or sub-installations excess to your agency's needs. You may exclude an individual plot of land or a group of buildings (or structures or facilities) that, because of their location within a larger facility, have limited access or disposability. Valid values are "E" or blank.

(o) Historical indicator. Identify eligible installations with the letter "H." See [Section C](#), What is the historical indicator? Valid values are "H" or blank.

(p) Utilization data. Utilization data is a compilation of information concerning an installation used to determine how well you're using an installation to support your mission. Utilization data consists of the following elements:

1. Last survey date. Provide the month and year of last survey. Format MMYYYY.
2. Baseline information. Use "Y" if the installation is baselined or "N" if the installation is not baselined.
3. Deferral. Use "Y" if the installation is considered deferred and "N" if the installation is not deferred.
4. Next survey date. Provide the month and year of the next survey, if applicable. Format MMYYYY.
5. Change in mission. Use Y or N.
6. Anticipated Excess Date. Provide the month and year of the anticipated excess date if the installation has been identified as excess in the excess indicator field. Format MMYYYY.
7. GSA Assistance Needed. Use "Y" if GSA assistance is needed or an "N" if GSA assistance is not needed.

In addition to items (a) thru (f), land records must include:

(q) Land use classification codes. Identify, using the two-digit code from the table, all of the land use classification codes on an installation or sub-installation. Codes can be found in [Section D](#).

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(r) Land location (urban or rural area). Indicate whether the land is located in an urban or rural area as described in [Section C](#) , What is an urban area? and What is a rural area?

(s) Land measurement. Identify the number of acres in either urban or rural areas to the nearest tenth acre, associated with each use classification code on an installation or sub-installation.

(t) Land acquisition method. Provide one of the codes from [Section D](#) to indicate how the land was acquired.

(u) Land acquisition cost. Identify the acquisition cost (in thousands of dollars) associated with each land use classification code on an installation or sub-installation. Round to the nearest thousand dollars. See [Section C](#) , What is acquisition cost?

(v) Land negligible cost indicator. Enter an "N" if the total acquisition cost for the land is less than \$500. Leave blank for total land acquisition costs that are \$500 or greater.

(w) Date acquired from (Land). Enter the earliest date land was acquired at this installation or sub-installation.

(x) Date acquired to (Land). Enter the latest date land was acquired at this installation or sub-installation.

In addition to items (a) thru (f), building records should include:

(w) Building predominant use classification codes. Identify, using the two-digit code from the table, all of the predominant use classification codes on an installation or sub-installation. Codes can be found in [Section D](#).

(y) Building ID Number. Use a building ID number to identify a specific building at an installation.

(z) Building measurement. Identify the total number of buildings and total square footage associated with each predominant use classification code on the installation or sub-installation. See [Section C](#) , What is building measurement?

(aa) Building acquisition cost. Identify the acquisition cost (in thousands of dollars) associated with each predominant use classification code on an installation or sub-installation. See [Section C](#) , What is acquisition cost?

(bb) Date acquired from (Building). Enter the earliest date of acquisition for each building predominant use classification acquired at this installation or sub-installation.

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(cc) Date acquired to (Building). Enter the latest date of acquisition for each building predominant use classification acquired at this installation or sub-installation.

(dd) Building negligible cost indicator. Enter an "N" if the total acquisition cost for the building(s) is less than \$500. Leave blank for total building acquisition costs that are \$500 or greater.

(ee) Building occupant agency (Optional). Identify, using the agency bureau code, each agency occupying building space and the total amount of space each agency occupies on the installation or sub-installation.

(ff) In addition to items (a) thru (f), other structures/facilities records should include:

(gg) Structure/facility use classification codes. Identify, using the two-digit code from the table, all of the structure/facility use classification codes on an installation or sub-installation. Codes can be found in [Section D](#).

(hh) Structure/facility acquisition cost. Identify the acquisition cost (in thousands of dollars) associated with each structure/facility use classification code on an installation or sub-installation. See [Section C](#), What is acquisition cost?

(ii) Structure/facility negligible cost indicator. Enter an "N" if the total acquisition cost for the structures/facilities is less than \$500. Leave blank for total acquisition costs that are \$500 or greater.

3. What information is included in an installation record for leased property?

An installation record for Leased property contains the following elements:

(a) Property type. Use an "L" to report data on leased installations (including leasehold improvements not owned by the Government).

(b) Transaction code. Use "A" to establish a new installation or sub-installation record, "C" to change an existing installation, or "D" to delete an existing installation.

(c) Agency bureau code. Identify your agency's agency bureau code.

(d) Geographic Location Code (GLC). Provide the installation's (or sub-installation's) GLC.

(e) Installation identifier. Provide a seven-place alpha/numeric code assigned by your agency.

(f) Record Type. Provide the two digit record type for each record type. See [Section C](#), Record Type, for information.

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(g) Latitude and Longitude. Use Degrees, Minutes, Seconds and Direction to indicate the latitude and longitude of the installation's physical address.

(h) Installation Name. Provide the installation name assigned by your agency.

(i) Installation Address. Report the installation or sub-installation street address in geo-codable format.

(j) Zip code and suffix. For installations within the United States, provide the zip code (and, if known, the additional four digit zip code suffix) in which the installation or sub-installation is located. For installations within a United States territory or a foreign country, leave blank.

(k) Congressional District(s). Provide the two-digit number of the Congressional district where the installation or sub-installation is located.

In addition to items (a) thru (f), land records must include:

(l) Land use classification codes. Identify, using the two-digit code from the table, all of the land use classification codes on an installation or sub-installation. Codes can be found in [Section D](#).

(m) Land location (urban or rural area). Indicate whether the land is located in an urban or rural area as described in [Section C](#), What is an urban area? and What is a rural area?

(n) Land measurement. Identify the number of acres in either urban or rural areas to the nearest tenth acre, associated with each use classification code on an installation or sub-installation.

In addition to items (a) thru (f), building records should include:

(o) Building predominant use classification codes. Identify, using the two-digit code from the table, all of the predominant use classification codes on an installation or sub-installation. Codes can be found in [Section D](#).

(p) Building ID Number. Use a building ID number to identify a specific building at an installation.

(r) Building measurement. Identify the total number of buildings and total square footage associated with each predominant use classification code on the installation or sub-installation. See [Section C](#), What is building measurement?

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(s) Building occupant agency (Optional). Identify each agency occupying building space and the total amount of space each agency occupies on the installation or sub-installation.

In addition to items (a) thru (f), lease records must include:

(t) Number of leases. Report the total number of leases on the installation or sub-installation. See [Section C](#), What is number of leases?

(u) Lease effective date. Provide the month and year the lease became effective. Enter the earliest lease effective date if more than one lease is being reported. See [Section C](#), What is lease effective date?

(v) Lease expiration date. Provide the month and year the lease expires under the current term of the contract. Enter the last lease expiration date if more than one lease is being reported. See [Section C](#), What is lease expiration date?

(w) Lease renewal option. Provide the number of years in any unexercised renewal option term(s). Leave blank if you are reporting more than one lease. See [Section C](#), What is lease renewal option?

(x) Total annual rental amount. Provide the total annual rental amount for all leases at the leased installation or sub-installation consistent with your agency's financial statements (to the nearest dollar). This number must be greater than zero. See [Section C](#), What is total annual rental amount?

(y) Structures/Facilities Indicator. Enter an "S" if the lease or leases includes Other Structures and Facilities. Leave blank if the lease doesn't include Structures/Facilities. See [Section C](#), What is the structures and facilities indicator?

4. What information is included in an installation record for trust property?

An installation record for Trust property contains the following elements:

(a) Property type. Use a "T" to report data on trusts. Trust properties, such as trust land or trust buildings, means real property whose title is held in trust by the United States for the benefit of an individual person or group of people (e.g., an Indian tribe).

(b) Transaction code. Use "A" to establish a new installation or sub-installation record, "C" to change an existing installation, or "D" to delete an existing installation.

(c) Agency bureau code. Identify your agency's agency bureau code.

(d) Geographic Location Code (GLC). Provide the property's GLC.

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(e) Installation identifier. Provide a seven-place alpha/numeric code assigned by your agency.

(f) Record Type. Provide the two digit record type for each record type. See [Section C](#), Record Type for information.

(g) Latitude and Longitude. Use Degrees, Minutes, Seconds and Direction to indicate the latitude and longitude of the installation's physical address.

(h) Installation Name. Provide the installation name assigned by your agency.

(i) Installation Address. Report the installation or sub-installation street address in geo-codable format.

(j) Zip code and suffix. For installations within the United States, provide the zip code (and, if known, the additional four digit zip code suffix) in which the installation or sub-installation is located. For installations within a United States territory or a foreign country, leave blank.

(k) Congressional District(s). Provide the two-digit number of the Congressional district where the installation or sub-installation is located.

In addition to items (a) thru (f), land records must include:

(l) Land use classification codes. Identify, using the two-digit code from the table, all of the land use classification codes on an installation or sub-installation. Codes can be found in [Section D](#).

(m) Land location (urban or rural area). Indicate whether the land is located in an urban or rural area as described in [Section C](#), What is an urban area? and What is a rural area?

(n) Land measurement. Identify the number of acres in either urban or rural areas to the nearest tenth acre, associated with each use classification code on an installation or sub-installation.

In addition to items (a) thru (f), building records should include:

(o) Building predominant use classification codes. Identify, using the two-digit code from the table, all of the predominant use classification codes on an installation or sub-installation. Codes can be found in [Section D](#).

(p) Buildng ID Number. Use a building ID number to identify a specific building at an installation.

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(q) Building measurement. Identify the total number of buildings associated with each predominant use classification code on the installation or sub-installation. See [Section C](#), What is building measurement?

(r) Building occupant agency (Optional). Identify each agency occupying building space on the installation or sub-installation. For Trust Property, do not include the square footage.

SECTION C: DATA FIELD DEFINITIONS

1. What is an Installation?

An installation may consist of land, buildings, other structures and facilities, or any combination of these. Examples of installations are a national forest, national park, hydroelectric project, office building, warehouse building, border station, or an unimproved site.

2. What is a sub-installation?

Typically, a sub-installation is part of an installation identified by a different Geographic Location Code than that of the headquarters installation. An installation must be separated into sub-installations (and reported separately) when the installation is located in more than one State or county. However, an agency may elect to separate an installation into sub-installations even if the installation is not located in more than one State or county.

3. What is an installation record?

An installation record is a compilation of information concerning an installation. For information included in owned, leased or trust installation records, see [Section B](#).

4. What is a Transaction Code?

A transaction code is used to indicate whether the record is for a new installation, or sub-installation (A), a change to an existing record (C), or deletes an existing record (D).

5. What is the meaning of the term "Property type"?

The term "Property type" is used to identify an installation as Government-owned, leased, or a trust property. Use a "G" when reporting data on Government-owned installations (including Government-owned buildings and structures/facilities located on leased land; capital leases; buildings and/or structures/facilities acquired through lease purchase agreements), an "L" when reporting data on leased installations (including leasehold improvements not owned by the Government), or a "T" when reporting data on trusts. Trust properties, such as trust land or trust buildings, means real property whose title is held in trust by the United States for the benefit of an individual person or group of people (e.g., an Indian tribe).

6. Our agency is using space in a building that is owned by another agency and we are paying that other agency for the use of their space. Is this arrangement considered a lease for the purposes of reporting real property inventory information?

No, such an arrangement between two Federal agencies is not considered a lease for the purposes of reporting real property inventory information. For Federal real property inventory purposes, the term “lease” refers to a contract that conveys a leasehold interest in real property from a non-Federal entity to a Federal agency.

7. What is a capital lease?

A capital lease is one that transfers substantially all the benefits and risks inherent in the ownership of property. This transfer occurs if, at the inception of the lease, one or more of the following criteria exist:

- (a) Ownership of the property will be transferred to the lessee by the end of the lease term;
- (b) The lease contains a bargain purchase option;
- (c) The lease term is substantially (i.e., 75% or more) equal to the estimated useful life of the leased property; or
- (d) At the beginning of the lease term, the present value of the minimum lease payments, with certain adjustments, is 90% or more of the fair value of the property.

8. What is the “agency bureau code”?

The agency bureau code is a four-digit GSA-provided code identifying the agency and bureau. The first two digits identify the agency; the last two digits identify the bureau within the agency. Agencies may find agency bureau codes online at <http://www.finance.gsa.gov/4240/>

9. What is the “geographic location code”?

The geographic location code is a nine-digit GSA-provided code identifying the property’s geographic location. GLC codes are provided in the GSA publication entitled “Worldwide Geographic Location Codes.” You may obtain these codes from the GSA Internet homepage at <http://www.gsa.gov/glc/>

- The first two positions indicate the State, U.S. territory, or foreign country where the property is located. Numbers identify property located in States, and letters identify property located in U.S. territories and foreign countries.
- The next four positions are numeric and indicate the city or town where the installation is located. When the city or town is not listed in the Worldwide

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Geographic Location Codes publication, contact the General Services Administration, Office of Governmentwide Policy, Office of Real Property, so that a new code may be assigned. If the installation is located outside of the city or town, identify the nearest city or town within the State.

- The last three positions, also numeric, indicate the county (within each State) or U.S. territory, where the installation is located. This code should be 000 for installations located in foreign countries.

10. What is the installation identifier (formerly named installation number/site code)?

The installation identifier is an agency-provided seven-alpha/numeric code identifying an installation's headquarters location and parts of an installation located separately from the headquarters installation. The first five digits of the alpha/numeric code identify the installation and the last two digits of the alpha/numeric code identify the suffix. The suffix is used to identify an installation's headquarters and sub-installations. Always enter "00" for the headquarters installation suffix; however, agencies may elect to use either letters and/or numbers for sub-installation suffixes. Report sub-installations separately. An installation must be separated into sub-installations (and reported separately) when the installation is located in more than one State or county. However, an agency may elect to separate an installation into sub-installations even if the installation is not located in more than one State or county.

11. If a National Park, such as Yellowstone National Park, covers area in three states, should I report Yellowstone National Park as one installation?

While Yellowstone National Park is considered one installation, for Federal Real Property Profile purposes, it needs to be reported as a headquarters (primary) installation and two sub-installations (aka secondary sites). The headquarters installation would be in Wyoming, with the secondary sub-installations being in Montana and Idaho. In this example, Yellowstone National Park is divided into three installation records because the park is identified by three different geographic location codes. An installation must be separated into sub-installations when the installation is identified by more than one geographic location code. All three installation records will have the same five-digit part of the Installation identifier. The headquarters (primary) installation will have the suffix set to "00" and the sub-installations (aka secondary sites) will have suffix set to "01" and "02" respectively. (Actually, for sub-installations, any value can be used for suffix as long as it's not "00" and each sub-installation has a unique suffix value.)

12. What is Record Type?

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Record type indicates whether the record is for land, building, structure or lease. Record types are 10: installation information, 20: land information, 30: building information, 40: structure information, and 50: lease information.

13. What is the installation name?

An installation name can be the building name in the case of a single building installation or the name of the entire installation as in the case of a National park. You may not use symbols such as double quote ("), underline (_), plus (+), percent (%), and ampersand (&).

14. How must I report the installation address?

Report the installation or sub-installation street address in geo-codable format, *i.e.*, an address that can be mapped by geographic information system software or used by an overnight delivery service to deliver packages. An example of a geo-codable address is 1800 F Street. Do **NOT** use the following:

- (a) Mailing address that is different than the location's address,
- (b) Building name,
- (c) Street corner (*e.g.*, 18th & F Streets),
- (d) Other description (such as a Post Office Box number), or
- (e) Symbols such as double quote ("), underline (_), plus (+), percent (%), and ampersand (&).

15. What is the zip code and suffix?

ZIP is an acronym for Zone Improvement Plan. A ZIP Code is a 5-digit code that identifies a specific geographic delivery area within the United States. ZIP Codes can represent an area within a state (an area that may or may not cross county boundaries), an area that crosses state boundaries (an unusual condition), or a single building or company that has a very high mail volume. Provide the zip code in which the installation or sub-installation is located and, if known, the additional four-digit zip code suffix. If unknown, leave blank the space for the additional four-digit zip code suffix. Zip codes can be found at <http://www.usps.com>.

16. Do I need to provide a zip code (or a postal code) for installations located in a United States territory or a foreign country?

No, since not all U.S. territories and foreign countries use postal codes.

17. What is a Latitude and Longitude record?

Customer Guide to Reporting Real Property Information

Latitude and Longitude measured in degrees, minutes, seconds and direction provide a spatial location for the installation, which can be used in map displays.

18. What are congressional districts?

Congressional districts are districts into which a State is divided for electing congressmen; each district elects a member of the House of Representatives. Provide the two-digit number of the Congressional district where the installation or sub-installation is located. Enter numbers of all (no more than ten) of the Congressional districts that the installation falls within. The FIPS 9-1 publication which NIST maintains for Congressional Districts, shows for "at large" districts, "00" should be used, for entities with nonvoting delegate (DC, American Samoa, Guam, Puerto Rico, and Virgin Islands), use "98", and for entities with no representation in the Congress (Northern Mariana Islands, Palau, and US minor outlying islands), use "99". If the Congressional District number is less than "10", please include "0" before the number, e.g., "01", "02". (Note: To find the Congressional district(s) in which your installation is located, you can use Congress' Web site at <http://www.house.gov/writerep/> to search by installation zip code.)

19. What is Fair value (formerly called "Estimated Current Value")?

Fair value is the price for which an asset could be bought or sold in an arm's-length transaction between unrelated parties (e.g., between a willing buyer and a willing seller). You can provide an estimate of the installation's fair value (expressed in thousands of dollars). Your estimate may come from a professional appraisal or other reasonable source. Report a value "0" if the installation is not recognized as an asset on your agency's financial statement.

20. What is highest and best use?

Highest and best use means the most likely use, to which a property can be put, so as to produce the highest monetary return from the property, promote its maximum value, or serve a public or institutional purpose. The highest and best use determination must be based on the property's economic potential, qualitative values (social and environmental) inherent in the property itself, and other utilization factors controlling or directly affecting land use (e.g., zoning, physical characteristics, private and public uses in the vicinity, neighboring improvements, utility services, access, roads, location, and environmental and historical considerations). Projected highest and best use should not be remote, speculative, or conjectural. This determination may come from a professional appraisal or other reasonable source.

Use codes from [Section D, Highest and Best Use Codes](#).

21. Does the highest and best use of an installation need to be the same as its predominant use?

No. Since these terms have different meanings, the highest and best use of an installation may not be the same as the installation's predominant use. Predominant use means the use to which the greatest portion of a location is currently put. However, highest and best use refers to the most likely use, to which a property could be put, so as to produce the highest monetary return from the property, promote its maximum value, or serve a public or institutional purpose.

22. What is the excess indicator?

The term "excess indicator" refers to installations declared excess or identified as excess to the holding agency's needs. (GSA must receive Standard Form 118, entitled "Report of Excess," within 135 days from the end of the fiscal year during which you identify an installation as excess to your needs.) Report as excess, by using the letter "E," if portions of installations or sub-installations are excess to your agency's needs. You may exclude an individual plot of land or a group of buildings (or structures or facilities) that, because of their location within a larger facility, have limited access or disposability. The only valid codes are "E" and blank.

23. What is the historical indicator?

The term "historical indicator" refers to an installation or any portion of an installation listed on or eligible for inclusion on the National Register of Historic Places or are considered Heritage Assets - Assets that have historical or natural significance; cultural (i.e., artifacts, educational or aesthetic value,) or significant architectural characteristics. The only valid codes are "H" and blank.

24. What is utilization data?

Utilization data is a compilation of information concerning an installation used to determine how well you're using an installation to support your mission. Utilization data consists of the following elements:

(a) Last survey date

A survey date is the survey your agency and GSA perform together on a periodic basis. It is applicable only if the installation is not baselined or deferred.

(b) Baselining information

The installation is considered baselined when GSA and your agency concur that an excess recommendation is unwarranted and the property is considered deferred (see next paragraph). Baselined installations are properties that have been surveyed, determined to be fully utilized, do not have any management improvement or excess recommendations,

and your agency and GSA have agreed upon this determination. A baselined property doesn't need to be resurveyed unless you change your use of it.

(c) Deferral

The installation is considered a deferred property when GSA and your agency concur that the installation meets established survey deferral criteria. Standardized deferral criteria is developed by the your agency and GSA and once an installation is determined "deferred," it is not subject to survey unless there is a change in the use of the property. (Examples of deferred property include offshore lighthouses, border stations, and agricultural easements.) However, your agency must have an agreement with GSA on all properties given this status.

(d) Next survey date

This is the next periodic review done by GSA together with your agency. A survey date is applicable if the installation is not baselined or deferred, or if there has been a change in the mission need for or the use of the property since the last report for the property was submitted. (Note: Next survey date should be provided if the installation is not a baseline or deferral or there is a change in mission need for the installation).

(e) Change in mission

If any part of the installation has a change in the need for or the use of the property since the last report for the installation was submitted, there is a change in mission.

(f) Anticipated Excess Date

The anticipated excess date is the month and year an installation is expected to be released if it has been identified as excess in the excess indicator field. See [What is the excess indicator?](#)

(g) GSA Assistance Needed

GSA provides assistance in the following areas: utilization surveys, relocation analyses, preparation of Standard Form 118 (Report of Excess), and installation disposition under the holding agency's authority. Valid entries are "Y", and "N".

Land, building and structure/facilities information:

24. What is an urban area (Land only)?

Urban area means any Metropolitan Area (MA) as defined by the Office of Management and Budget (OMB) in OMB Bulletin No. 99-04, or succeeding OMB Bulletin, that doesn't meet the definition of rural area.

25. What is a rural area (Land only)?

Rural area means a city, town, or unincorporated area that has a population of 50,000 inhabitants or less, other than an urbanized area immediately adjacent to a city, town, or unincorporated area that has a population in excess of 50,000 inhabitants, as specified in the Rural Development Act, as amended.

26. What is Land measurement (Land only)?

Land measurement is the number of acres, to the nearest tenth acre, associated with each use classification code on an installation or sub-installation.

27. What is Acquisition Code (Land only)?

You can acquire land by three different methods. Both purchases, exchanges, donations, etc., and long-term interest may be used for land acquisition within the United States and in outlying and foreign countries. Public domain method of land acquisition may be used within the United States only. Acceptable codes are, 1, 2 or 3. See [Section D](#), What are the land acquisition method codes?

28. What are Date acquired from and Date acquired to (Land and Buildings only)?

Date acquired from is the earliest date land was acquired at this installation or sub-installation. Date acquired to is the latest date land was acquired at this installation or sub-installation. The format for both is YYYY.

29. What is acquisition cost (Land, Buildings, and Structures/Facilities)?

The acquisition cost (in thousands of dollars) is consistent with the Statement of Federal Financial Accounting Standards No. 6, entitled "Accounting for Property, Plant, and Equipment," and includes all costs incurred to bring the building to a form and location suitable for its intended use. In addition, include the cost of all capital improvements incurred following the original acquisition of the building by the Government. Report values (expressed in thousands of dollars) consistent with values on your agency's financial statement. Round to the nearest thousand dollars. If the actual acquisition cost is unknown, you must follow standards and guidance issued by FASAB for estimating acquisition costs.

30. What are Use Classification Codes (Land, Buildings, and Structures/Facilities)?

Use classification codes are two-digit codes that describe the usage of land, building or structure/facilities. The codes are provided in this Customer Guide in [Section D](#). For land and structure/facilities provide a code for each usage type on the installation or sub-installation. For buildings, you should determine the predominant usage of each

building on the installation or sub-installation by selecting the usage code that describes how the majority of the square footage in each building is used.

31. What is Building ID number (Buildings only)?

The Building ID number indicates a specific building. The building ID number is used to report separate buildings having the same usage code.

32. What is building measurement (Buildings only)?

The building measurements consist of the number of buildings per predominant usage code, and the total square footage per predominant usage code.

Lease information:

33. What is number of leases?

If an installation or sub-installation has more than one lease on all or part of the installation, provide the count for these leases. Never combine leased property from more than one State in a single installation or sub-installation report. When a single lease covers property in more than one State, complete a separate installation (or sub-installation) report for the portion of the property in each State.

34. What is lease effective date?

The month and year the lease became effective. Enter the earliest lease effective date if more than one lease is being reported. The correct format is MMYYYY.

35. What is lease expiration date?

The month and year the lease expires under the current term of the contract. If your agency has exercised a renewal option, provide the expiration date of the option period. The lease expiration date must never be earlier than the lease effective date. Enter the last lease expiration date if more than one lease is being reported. The correct format is MMYYYY.

36. What is lease renewal option?

The number of years in any unexercised renewal option term(s). Leave blank if you are reporting more than one lease.

37. What is total annual rental amount?

The total annual rental amount for all leases at the leased installation or sub-installation must be consistent with your agency's financial statements (to the nearest dollar). Don't include utilities or services in this annual rental rate if the lease doesn't include utilities or services.

38. What is the structures and facilities indicator?

If the leased installation includes Structures/Facilities you should indicate that there are leased Structures/Facilities at that installation. This indicator is needed because the only data collected for Structures/Facilities is usage and acquisition cost. Since acquisition cost is not applicable for leased property, this indicator lets GSA know that some of the lease amount is for Structures/Facilities. The only valid codes are "S" and blank.

SECTION D: USE CLASSIFICATION STANDARDS

1. What are the highest and best use codes?

Use one of the following codes identifying the installation's highest and best use:

<u>Code</u>	<u>Use</u>
A	Agriculture
B	Residential - High Density
C	Residential - Low Density
D	Commercial
E	Industrial - Heavy
F	Industrial - Light
G	Institutional
H	Multiple-use - Large Installations only
I	Transportation
J	Historic monument
K	Recreation/park
L	Health
M	Education or related institutional use
N	Airport
O	Wildlife Conservation
P	Public utility
Q	Other

2. What are the land acquisition method codes?

The following codes describe land acquisition methods used in reporting your land inventory:

Code	Method Acquired
1	<u>Public domain.</u> Includes all public domain lands including lands withdrawn from the public domain. The term "public domain" refers to land the Federal Government owns by virtue of its sovereignty. The public domain includes land that has never left Federal ownership, land acquired by the Federal Government in exchange for other public land, and land reverting to Federal ownership as a result of public land laws.
2	<u>Purchases, exchanges, donations, etc.</u> Includes any land acquired by purchase, condemnation, donation, exchange, and other acquisition methods.
3	<u>Long-term interest.</u> Includes land that the Federal Government has a long-term interest in, such as land acquired by treaty or long-term lease (e.g., 99-year lease), and that your agency considers equivalent to Federally owned land.

3. What is the use classification standards associated with land?

The use classification standards (and codes) associated with land are as follows:

Code	Use
01	<u>Agriculture</u> . Land under cultivation for food and/or fiber production.
04	<u>Grazing</u> . Conservation lands primarily administered to preserve, protect, manage, or develop grass and other forage resources suitable for livestock. Exclude Wilderness Areas from this classification.
07	<u>Forest and Wildlife</u> . Conservation lands primarily administered to preserve, protect, manage, or develop timber, wildlife, watershed, and recreational resources. Exclude Wilderness Areas from this classification.
08	<u>Parks and Historic Sites</u> . Land administered for cemeteries, memorials, monuments, parks (national, historical, military, memorial, and national capital), sites (battlefield and historic), parkways, and recreation areas. Exclude Wilderness Areas from this classification.
09	<u>Wilderness Areas</u> . Land designated by Congress as a part of the National Wilderness Preservation System.
10	<u>Office Building Locations</u> . Land containing office buildings or future planned office buildings.
11	<u>Military (except airfields)</u> . Department of Defense and US Coast Guard controlled land used for military functions that cannot be classified elsewhere.
12	<u>Airfields</u> . Land used for military air bases or air stations and military or civilian landing fields.
13	<u>Harbor and Port Facilities</u> . Land used for harbor and port facilities.
14	<u>Post Office</u> . Land used in conjunction with a Post Office and used predominately as a general service and access area.
15	<u>Power Development and Distribution</u> . Land used for power development and distribution projects.

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16	<u>Reclamation and Irrigation</u> . Land used for reclamation and irrigation projects.
18	<u>Flood Control and Navigation</u> . Land used for flood control and navigation projects.
19	<u>Vacant</u> . Land not being used.
20	<u>Institutional</u> . Land used for institutional purposes such as hospitals, prisons, schools, libraries, chapels, and museums.
30	<u>Housing</u> . Land used primarily for public housing projects, military personnel quarters, and dwellings for other Federal personnel.
40	<u>Storage</u> . Land used primarily for supply depots and other storage.
50	<u>Industrial</u> . Land used for physical plants engaged in producing and manufacturing ammunition, aircraft, ships, vehicles, electronic equipment, chemicals, aluminum, magnesium, etc.
70	<u>Research and Development</u> . Land used directly in basic or applied research in the sciences (including medicine) and in engineering.
72	<u>Communication Systems</u> . Land used for telephone and telegraph lines and radio towers.
73	<u>Navigation and Traffic Aids</u> . Land used for structures that provide for aircraft/ship navigation and traffic aids, such as beacon lights, antenna systems, ground control approach systems, and obstruction lighting.
80	<u>Other Land</u> . Land that cannot be classified elsewhere.
90	<u>Trust Land</u> . All land held in trust by your agency.
95	<u>Interim Use</u> . Land that has been outgranted to another entity (such as Federal, State and local government, private, or non-profit organization) for an interim period to defray protection and maintenance costs pending excessing of property or until mission has been reactivated.

a. Can more than one land use classification code be reported for one installation?

Yes, you may report as many land use classification codes as necessary to identify the different uses of land on an installation. Unlike buildings where the predominant use is identified, all land usage codes and the associated acreage are requested.

4. What are the predominant use classification standards associated with buildings?

The predominant use classification standards (and codes) associated with buildings are as follows:

Code	Predominant Use
10	<u>Office.</u> Buildings primarily used for office space.
14	<u>Post Office.</u> Buildings or portions of buildings used as a Post Office.
21	<u>Hospital.</u> Buildings used primarily for furnishing in-patient diagnosis and treatment under physician supervision and having 24-hour-a-day registered graduate nursing services. This category also includes medical laboratories used for routine testing. This category excludes buildings used directly in basic or applied medical research.
22	<u>Prison (Government-owned only).</u> Buildings under the jurisdiction of the Department of Justice used for the confinement of Federal prisoners.
23	<u>School.</u> Buildings used primarily for formally organized instruction, such as schools for dependent children of Federal employees, Indian schools, and military training buildings.
29	<u>Other Institutional Uses.</u> Buildings used for institutional purposes other than schools, hospitals, and prisons, such as libraries, chapels, museums, and out-patient clinics.
30	<u>Housing.</u> Buildings primarily used as dwellings, such as apartment houses, single houses, row houses, barracks, public housing, military personnel housing, Federal employee housing, and housing for institutional personnel.

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40	<u>Storage</u> . Buildings used for storage, such as warehouses, ammunition storage, cover sheds, garages primarily used for storage of vehicles or materials. This category excludes water reservoirs and oil storage tanks.
50	<u>Industrial</u> . Buildings specifically designed and primarily used for production or manufacturing, such as the production or manufacture of ammunition, aircraft, ships, vehicles, electronic equipment, chemicals, aluminum, and magnesium.
60	<u>Service</u> . Buildings used for service activities, such as maintenance and repair shops, dry cleaning plants, post exchange stores, airport hangars, and garages primarily used for vehicle maintenance and repair.
70	<u>Research and Development</u> . Buildings used directly in basic or applied research in the sciences (including medicine) and in engineering, such as medical laboratories; meteorological research laboratories; and buildings used in designing, developing, and testing of prototypes and processes for chemistry and physics. This category excludes medical or industrial laboratories used for routine testing.
72	<u>Communication Systems</u> . Buildings used for telephone and telegraph systems and/or associated with radio towers.
73	<u>Navigation and Traffic Aids</u> . Includes buildings that house aircraft/ship navigation and traffic aids, such as beacon lights, antenna systems, ground control approach systems, and obstruction lighting.
80	<u>All Other</u> . Buildings that cannot be classified elsewhere.
90	<u>Interim Use</u> . Buildings that have been outgranted to another entity (such as Federal, State and local government, private, or non-profit organization) for an interim period to defray protection and maintenance costs pending excessing of property or until mission has been reactivated.
99	<u>Trust Buildings</u> . All buildings held in trust by your agency. Provide a brief description of the building's use in the Remarks area.

5. What are the use classification standards associated with structures/facilities?

The use classification standards (and codes) associated with structures/facilities are as follows:

Code	Use
12	<u>Airfield Pavements</u> . Includes runways, helicopter landing pads, taxiways, and aprons.
13	<u>Harbor and Port Facilities</u> . Includes docks, piers, jetties, and breakwaters.
15	<u>Power Development and Distribution</u> . Includes hydroelectric and other power development projects that produce power for resale (generally consisting of dams and powerhouses). Include transmission lines, which are an integral part of Federal power development, in this category even though the power is produced by another Federal agency.
16	<u>Reclamation and Irrigation</u> . Includes canals, laterals, pumping stations, storage, and diversion dams.
18	<u>Flood Control and Navigation</u> . Includes river improvements, revetments, dikes, dams, and docks.
40	<u>Storage (Other than Buildings)</u> . Includes storage tanks, silos, igloos, underground vaults, and open storage improved areas.
50	<u>Industrial (Other than Buildings)</u> . Includes structures and facilities (other than buildings) used for production or manufacturing, such as sliding shipways, retaining basins, and pipelines.
60	<u>Service (Other than Buildings)</u> . Includes structures used for maintenance and repair, such as underground fueling systems, vehicle washing and greasing facilities, aircraft boresight ranges, guided missile maintenance facilities, and ship repair.
70	<u>Research and Development (Other than Buildings)</u> . Includes structures and facilities used directly in basic or applied research in the sciences (including medicine) and in engineering, such as facilities used in the design, development, and testing of prototypes and processes. This category excludes facilities used for routine testing.

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71	<p><u>Utility Systems (Heating, Sewage, Water, and Electrical Systems)</u>. Includes heating, sewage, water and electrical systems when these systems serve several buildings and/or other structures of an installation. When these systems serve a single building that is reported separately, include the utility systems cost in the cost of the building. Report structures and facilities used in the production of its own power requirements. This category also includes heating plants and related steam and gas lines; sewage disposal plants, storm and sanitary sewer lines; water treatment plants, wells, pump houses, reservoirs, and pipelines; and electrical substations, standby or auxiliary power plants, lighting structures, and conduits.</p>
72	<p><u>Communication Systems</u>. Includes telephone and telegraph lines and radio towers.</p>
73	<p><u>Navigation and Traffic Aids (Other than Buildings)</u>. Includes structures that provide for aircraft/ship navigation and traffic aids, such as beacon lights, antenna systems, ground control approach systems, and obstruction lighting.</p>
76	<p><u>Roads and Bridges</u>. Includes Federally-owned highways, roads, related culverts, and connecting bridges. This category also includes roads within national parks/forests and other Federal installations.</p>
77	<p><u>Railroads</u>. Includes tracks, bridges, tunnels, and fuel/water stations servicing railroads.</p>
78	<p><u>Monuments and Memorials</u>. Includes all Federal monuments, memorials, and statues.</p>
79	<p><u>Miscellaneous Military Facilities</u>. Includes all structures and facilities of the Department of Defense and US Coast Guard used for military functions and that aren't included in any other classification.</p>
80	<p><u>All Other</u>. Includes sidewalks, parking areas, fences, and trails, which cannot be readily classified under the above categories. This category also includes improvements to public domain lands, such as drainage, grading and landscaping.</p>
90	<p><u>Interim Use</u>. Structures and/or facilities that have been outgranted to another entity (such as Federal, State and local government, private, or non-profit organization) for an interim period to defray protection and</p>

	maintenance costs pending excessing of property or until mission has been reactivated.
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a. How should I report a structure, such as the Vietnam Memorial, that is located on Government-owned land?

You need to report information on the structure itself (Vietnam Memorial) and the land the structure is located on. For the structure, using the use classification standards, you should identify the Vietnam Memorial with the use code “78 – Monuments and Memorials.” You should identify the land the Vietnam Memorial is located on with the predominant use code “08 – Parks and Historic Sites.”

b. How would I report structures such as antennas and water towers?

You would report antennas as usage code 73, “Navigation and Traffic Aids (Other than Buildings)”, and water towers as usage code 71, “Utility Systems (Heating, Sewage, Water, and Electrical Systems)”.

SECTION E: GUIDELINES FOR LAND

1. What are typical elements of land acquisition costs?

Elements of land acquisition cost may include all costs incurred to bring the land to a form suitable for its intended use, such as:

- Appraisal
- Clearing the land
- Damage to land
- Plats and surveys
- Removal of improvements
- Drainage
- Grading
- Landscaping
- Legal fees and expenses

2. Since stewardship lands and heritage assets are not recognized as assets for balance sheet reporting, is my agency still required to report them?

Yes. While stewardship lands or heritage assets are not recognized as assets for balance sheet reporting, Statements of Federal Financial Accounting Standards (SFFAS) No. 8 require that agencies' supplementary stewardship information accompany their financial statements. Therefore, in accordance with 41 CFR 102-84, agencies must report all real property that it carries on its financial statement and/or in documentation accompanying the financial statement.

3. What are stewardship lands?

Stewardship land are land and land rights owned by the Federal Government that are not acquired for or in connection with items of general property, plant and equipment.

4. What are some examples of stewardship lands?

Examples of stewardship land include land used as forests and parks, and land used for wildlife and grazing.

5. What are heritage assets?

Heritage assets are property, plant, and equipment that are unique for one or more of the following reasons:

- (a) historical or natural significance;
- (b) cultural, educational or artistic (for example, aesthetic) importance; or

(c) significant architectural characteristics.

6. What is an example of a heritage asset?

An example of a heritage asset are those assets listed on the National Register of Historic Places.

7. Our agency is using land on a permit-basis from another Federal agency that owns the land. Should both of our agencies report the land to GSA for the purposes of reporting real property inventory information?

No, only the agency that carries the land on its financial statement should report the land to GSA. (Since it is only possible for one agency to own the land, it is only possible for one agency to carry the land on its financial statement.)

SECTION F: DATA FIELDS

1. Data fields needed for Federal Real Property Profile

Mandatory:

Property type – Owned, Leased, Trust
 Agency bureau code
 State or continent – geographic location code
 City or town– geographic location code
 County or country– geographic location code
 Installation identifier
 Record Type
 Latitude and Longitude: Degree, Minutes, Seconds and Direction
 Building ID number (for Record types 35 and 36 only)
 Installation name
 Installation Street Address
 Zip code/suffix
 Usage code – land, buildings, and structures
 Acquisition code – land only
 Urban acres
 Rural acres
 Acquisition cost
 Negligible cost indicator
 Number of buildings
 Square footage
 Number of Leases Reported
 Effective date
 Expiration date
 Renewal option years
 Annual rental amount

Value Added:

Congressional districts
 Fair value
 Highest and best use
 Excess indicator
 Historical indicator
 Date acquired from
 Date acquired to
 Occupant Agency Bureau code
 Occupant square footage
 Structures and facility indicator
 Last survey date
 Baseline
 Deferral
 Next survey date
 Change in mission
 Anticipated excess date
 GSA assistance needed

APPENDIX A: FMR 102-84 ANNUAL REAL PROPERTY INVENTORIES

INTERIM RULE ANNUAL REAL PROPERTY INVENTORIES

Federal Register / Vol. 66, No. 213 / Friday, November 2, 2001 / Rules and Regulations

GENERAL SERVICES ADMINISTRATION

41 CFR Parts 101–3 and 102–84

[FPMR Interim Rule A–1]

RIN 3090–AG55

Annual Real Property Inventories

AGENCY: Office of Governmentwide Policy, GSA.

ACTION: Interim rule.

SUMMARY: The General Services Administration (GSA) is revising the Federal Property Management Regulations (FPMR) by moving coverage on the annual real property inventories into the Federal Management Regulation (FMR). A cross-reference is added to the FPMR to direct readers to the coverage in the FMR. The FMR coverage is written in plain language to provide agencies with updated regulatory material that is easy to read and understand.

DATES: *Effective Date:* November 2, 2001.

Comment Date: Your comments must reach us by January 2, 2002 to be considered in the formulation of a final rule.

ADDRESSES: Send written comments to Mr. Michael E. Hopkins, Regulatory Secretariat (MVP), Acquisition Policy Division, General Services Administration, 1800 F Street, NW., Washington, DC 20405. Send e-mail comments to <mailto:RIN.3090-AG55@gsa.gov>.

FOR FURTHER INFORMATION CONTACT:

Stanley C. Langfeld, Director, Real Property Policy Division, (202) 501–1737.

SUPPLEMENTARY INFORMATION:

A. Background

In furtherance of its leadership role in real property asset management, the Office of Governmentwide Policy, Office of Real Property, conducted a

comprehensive review of the policies contained in Federal Property Management Regulations (FPMR) Part 101–3, entitled “Annual Real Property Inventories.” This review was based on a collaborative effort with Federal real property holding agencies that utilize the Federal Real Property Profile.

Representatives from the Department of the Interior, the Department of Energy, and the Army Corps of Engineers participated with GSA in conducting the initial steps of the comprehensive review of the policies in FPMR part 101–3. The review focused on improvements to make the real property inventory program more useful and to enable Federal agencies to more effectively manage their real property inventories. In addition, we have rewritten these regulations in plain language format. These regulations are being transferred from the FPMR to the FMR to enable the Government to better focus on implementing statutory requirements, Executive Orders, and governmentwide policies rather than on detailed operating procedures.

B. Executive Order 12866

GSA has determined that this interim rule is not a significant regulatory action for the purposes of Executive Order 12866 of September 30, 1993.

C. Regulatory Flexibility Act

This interim rule is not required to be published in the **Federal Register** for notice and comment; therefore, the Regulatory Flexibility Act does not apply.

D. Paperwork Reduction Act

The Paperwork Reduction Act does not apply because this interim rule does not impose recordkeeping or information collection requirements, or the collection of information from offerors, contractors, or members of the public that require the approval of the Office of Management and Budget (OMB) under 44 U.S.C. 3501, *et seq.*

E. Small Business Regulatory Enforcement Fairness Act

This interim rule is also exempt from Congressional review prescribed under 5 U.S.C. 801 since it relates solely to agency management and personnel.

F. Determination To Issue an Interim Rule

This interim rule is not required to be published for notice and comment under the Administrative Procedures Act because it relates solely to agency management and personnel; therefore, GSA could issue the rule as a final rule. However, GSA would like to receive comments about this action before publishing it as a final rule. An interim rule provides two benefits. First, it gives agencies a chance to comment on aspects of the revised coverage in the FMR. Second, agencies will be able to use the new FMR coverage to respond to the Fiscal Year 2002 data call for real property inventories.

List of Subjects in 41 CFR Parts 101–3 and 102–84

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Federal buildings and facilities, Government property management.
For the reasons set forth in the preamble, 41 CFR chapters 101 and 102 are amended as follows:

CHAPTER 101—[AMENDED]

1. Part 101–3 is revised to read as follows:

PART 101–3—ANNUAL REAL PROPERTY INVENTORIES

Authority: 40 U.S.C. 486©.

§ 101–3.000 Cross-reference to the Federal Management Regulation (FMR) (41 CFR chapter 102, parts 102–1 through 102–220).

For information on annual real property inventories previously contained in this part, see FMR part 84 (41 CFR part 102–84).

CHAPTER 102—[AMENDED]

2. Part 102–84 is added to Subchapter C to read as follows:

PART 102–84—ANNUAL REAL PROPERTY INVENTORIES

Sec.

102–84.5 What is the scope of this part?

102–84.10 What is the purpose of the Annual Real Property Inventory Program?

102–84.15 Why must I provide information for the Annual Real Property Inventory?

102–84.20 Where should I obtain information to be reported for the Annual Real Property Inventory?

102–84.25 Is it necessary for my agency to designate an official to serve as the point of contact for the real property inventories?

102–84.30 Is it necessary for my agency to certify the accuracy of its real property inventory submission?

102–84.35 Which agencies must submit a report for inclusion in the Annual Real Property Inventory?

102–84.40 What types of real property must I report for the Annual Real Property Inventory?

102–84.45 What types of real property must not be reported for the Annual Real Property Inventory?

102–84.50 Can the GSA Form 1166 be used to report information?

102–84.55 When are the Annual Real Property Inventory reports due?

Authority: 40 U.S.C. 486(c).

§ 102–84.5 What is the scope of this part?

GSA's policies contained in this part apply to all Federal agencies. This part prescribes guidance that you must follow in preparing and submitting annual real property inventory

information for real property owned by and leased to the United States. The detailed guidance implementing these policies is contained in separate customer guides issued by the GSA Office of Governmentwide Policy.

§ 102–84.10 What is the purpose of the Annual Real Property Inventory Program?

The purpose of the Annual Real Property Inventory program is to:

- (a) Maintain a centralized source of information on Federal real property holdings;
- (b) Track space utilization of reporting agencies;
- (c) Provide support for consolidated Federal financial statements on real property assets; and
- (d) Establish a reference for answering inquiries from the Congress, the press, trade associations, educational institutions, Federal, State and local government agencies, and the general public.

§ 102–84.15 Why must I provide information for the Annual Real Property Inventory?

You must provide information for the Annual Real Property Inventory because:

- (a) The Senate Committee on Appropriations requests that the Government maintain an Annual Real Property Inventory.
- (b) Executive Order 12411, Government Work Space Management Reforms, dated March 29, 1983 (3 CFR, 1983 Comp., p. 155), requires that Executive agencies:
 - (1) Produce and maintain a total inventory of work space and related furnishings and declare excess to the Administrator of General Services all such holdings that are not necessary to satisfy existing or known and verified planned programs; and
 - (2) Establish information systems, implement inventory controls and conduct surveys, in accordance with procedures established by the Administrator of General Services, so that a governmentwide reporting system may be developed.

§ 102–84.20 Where should I obtain information to be reported for the Annual Real Property Inventory?

You should obtain data reported for the Annual Real Property Inventory from the most accurate real property and accounting records maintained by your agency, preferably the same accounting records used to support your agency’s financial statements.

§ 102–84.25 Is it necessary for my agency to designate an official to serve as the point of contact for the real property inventories?

Yes, you must designate an official to serve as your agency’s point of contact for the Annual Real Property Inventories. We recommend that you designate the same point of contact for the Federally-owned and leased real property inventory, although

separate points of contact are permitted. You must advise the General Services Administration, Office of Governmentwide Policy, Office of Real Property (MP), 1800 F Street, NW., Washington, DC 20405, in writing, of the name(s) of these representative(s) and any subsequent changes. Each agency's point of contact for the real property inventories can be found at <http://worldwide.gsa.gov>.

§ 102–84.30 Is it necessary for my agency to certify the accuracy of its real property inventory submission?

Yes, your agency's highest ranking real property official must certify the accuracy of the real property information submitted to GSA.

§ 102–84.35 Which agencies must submit a report for inclusion in the Annual Real Property Inventory?

Each agency that carries real property on its financial statement as of September 30 each year has the responsibility for submitting the real property inventory information. Information provided in these reports related to asset values must be consistent with agency records used for financial reporting in accordance with standards issued by the Federal Accounting Standards Advisory Board (FASAB). For purposes of this part, this requirement shall apply regardless of the method used to acquire the property or which agency is currently using or occupying the property.

§ 102–84.40 What types of real property must I report for the Annual Real Property Inventory?

You must report for the Annual Real Property Inventory all land, buildings, and other structures and facilities owned by the United States (including wholly-owned Federal Government corporations) throughout the world and all real property leased by the United States from private individuals, organizations, and municipal, county, State, and foreign governments. These reports must include all real property that a Federal agency carries on its financial statement and/or in documentation accompanying the financial statement, such as:

- (a) Unreserved public domain lands;
- (b) Public domain lands reserved for national forests, national parks, military installations, or other purposes;
- (c) Real property acquired by purchase, construction, donation, eminent domain proceedings, or any other method;
- (d) Real property in which the Government has a long-term interest considered by the reporting agency as being equivalent to ownership. This would include land acquired by treaty or long-term lease (e.g., 99-year lease), and that your agency considers equivalent to Federally-owned land;
- (e) Buildings or other structures and facilities owned by or leased to the Government whether or not located on Government-owned land;

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- (f) Excess and surplus real property;
- (g) Real property held in trust by the Federal Government;
- (h) Leased real property (including leased land, leased buildings, leased other structures and facilities, or combination thereof); and
- (i) Real property leased rent free or for a nominal rental rate if the real property is considered significant by the reporting agency.

§ 102–84.45 What types of real property must not be reported for the Annual Real Property Inventory?

You must not report real property that is not carried on your agency's financial statements, such as:

- (a) Properties acquired through foreclosure, confiscation, or seizure to be liquidated in settlement of a claim or debt to the Federal Government;
- (b) Rights-of-way or easements granted to the Federal Government; and
- (c) Lands administered by the United States under trusteeship by authority of the United Nations.

§ 102–84.50 Can the GSA Form 1166 be used to report information?

No, GSA Form 1166 may not be used to report information. Agencies must submit information in an electronic format. For more information on format requirements, contact GSA's Office of Governmentwide Policy, Office of Real Property (MP), 1800 F Street NW., Washington, DC 20405, by telephone at (202) 501–0856, or e-mail at <mailto:assetmanagement@gsa.gov>

§ 102–84.55 When are the Annual Real Property Inventory reports due?

You must prepare the Annual Real Property Inventory information prescribed in § 102–84.50 as of the last day of each fiscal year. This information is due to the General Services Administration, Office of Governmentwide Policy, Office of Real Property (MP), 1800 F Street, NW., Washington, DC 20405, no later than November 15 of each year.

Dated: October 25, 2001.

Stephen A. Perry,
Administrator of General Services.

[FR Doc. 01–27609 Filed 11–1–01; 8:45 am]

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FINAL RULE ANNUAL REAL PROPERTY INVENTORIES

Federal Register / Vol. 67, No. 50 / Thursday, March 14, 2002 / Rules and Regulations

GENERAL SERVICES ADMINISTRATION

41 CFR Parts 101–3 and 102–84

[FPMR Amendment D–98]

RIN 3090–AG55

Annual Real Property Inventories

AGENCY: Office of Governmentwide Policy, GSA.

ACTION: Final rule.

SUMMARY: The General Services Administration (GSA) is adopting as final without change an interim rule which revised the Federal Property Management Regulations (FPMR) by moving coverage on the annual real property inventories into the Federal Management Regulation (FMR). A cross-reference was added to the FPMR to direct readers to the coverage in the FMR. The FMR coverage was written in plain language to provide agencies with updated regulatory material that is easy to read and understand.

DATES: This final rule becomes effective March 14, 2002.

FOR FURTHER INFORMATION CONTACT: Stanley C. Langfeld, Director, Real Property Policy Division, 202–501–1737.

SUPPLEMENTARY INFORMATION:

A. Background

In furtherance of its leadership role in real property asset management, the Office of Governmentwide Policy, Office of Real Property, conducted a comprehensive review of the policies contained in Federal Property Management Regulations (FPMR) Part 101–3 (41 CFR part 101–3), entitled “Annual Real Property Inventories.” This review was based on a collaborative effort with Federal real property holding agencies that utilize the Federal Real Property Profile.

Representatives from the Department of the Interior, the Department of Energy, and the Army Corps of Engineers participated with GSA in conducting the initial steps of the comprehensive review of the policies in FPMR part 101–3 (41 CFR part 101–3). The

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review focused on improvements to make the real property inventory program more useful and to enable Federal agencies to more effectively manage their real property inventories. In addition, we have rewritten these regulations in plain language format. These regulations are being transferred from the FPMR to the FMR to enable the Government to better focus on implementing statutory requirements, Executive Orders, and governmentwide policies rather than on detailed operating procedures.

An interim rule was published in the **Federal Register** on November 2, 2001 (66 FR 55593). No comments were received in response to the interim rule.

B. Executive Order 12866

GSA has determined that this final rule is not a significant regulatory action for the purposes of Executive Order 12866 of September 30, 1993.

C. Regulatory Flexibility Act

This final rule will not have a significant economic impact on a substantial number of small entities within the meaning of the Regulatory Flexibility Act, 5 U.S.C. 601–612 because it applies solely to matters concerning agency management and personnel.

D. Paperwork Reduction Act

The Paperwork Reduction Act does not apply because this final rule does not impose recordkeeping or information collection requirements, or the collection of information from offerors, contractors, or members of the public which require the approval of the Office of Management and Budget (OMB) under 44 U.S.C. 3501, et seq.

E. Small Business Regulatory Enforcement Fairness Act

This final rule is exempt from Congressional review prescribed under 5 U.S.C. 801 since it relates solely to agency management and personnel.

List of Subjects in 41 CFR Parts 101–3 and 102–84

Federal buildings and facilities, Government property management.

Interim Rule Adopted as Final Without Change

For the reasons set forth in the preamble and under the authority of 40 U.S.C. 486(c), the interim rule revising 41 CFR part 101–3 and adding 41 CFR part 102–84 which was published in the **Federal Register** at 66 FR 55593 on November 2, 2001, is adopted as a final rule without change.

Dated: February 28, 2002.

Stephen A. Perry,
Administrator of General Services.

[FR Doc. 02–5775 Filed 3–13–02; 8:45 am]

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